

Exhibit B

Gregory W. Werkheiser

From: Gregory W. Werkheiser
Sent: Monday, March 06, 2006 11:46 AM
To: Derek C. Abbott; 'Alber, Robert K. Dec, Sheryl'; 'Fox, Steven'; 'Garrity, James L., Jr.'; 'Gold, Barry'; 'Haas, Steven'; 'Kenney, Mark S.'; 'Pletch, Scott'; 'Rosner, Frederick B.'; 'Sussman, Ronald R.'
Subject: RE: eToys Appeals

The case number reference for the MNAT Cross-Appeal is Civil Action No. 05-0831 (KAJ), not Civil Action No. 05-0829 (KAJ). Thank you.

-----Original Message-----

From: Gregory W. Werkheiser
Sent: Monday, March 06, 2006 11:25 AM
To: Derek C. Abbott; Alber, Robert K. Dec, Sheryl; Fox, Steven; Garrity, James L., Jr.; Gold, Barry; Haas, Steven; Kenney, Mark S.; Pletch, Scott; Rosner, Frederick B.; Sussman, Ronald R.
Subject: eToys Appeals
Importance: High

To parties to the Appeals (as defined below):

I write on behalf of my firm Morris, Nichols, Arsht & Tunnell, LLP ("Morris Nichols") concerning the Orders, dated February 23, 2006 (the "Orders") entered by Judge Jordan in connection with the following appeals pending before the United States District Court for the District of Delaware (the "District Court"):

- (a) The appeal captioned *Steven Haas (a/k/a Laser Haas), As President Of Collateral Logistics, Inc., v. Traub, Bonacquist & Fox LLP, et al.*, Civil Action No. 05-0829 (KAJ) (the "Haas Appeal");
- (b) The related appeal captioned *Robert K. Alber v. Traub, Bonacquist & Fox LLP, et al.*, Civil Action No. 05-0830 (KAJ) (the "Alber Appeal"), and
- (c) The related conditional cross-appeal captioned *Morris, Nichols, Arsht & Tunnell v. Traub, Bonacquist & Fox LLP, et al.*, Civil Action No. 05-0829 (KAJ) (the "MNAT Cross-Appeal," and collectively with the Alber Appeal and the Haas Appeal, the "Appeals").

Mr. Alber and Mr. Haas are collectively referred to herein as the "Appellants".

Pursuant to the Orders, Judge Jordan has directed the parties to the Appeals to confer and submit a proposed briefing schedule by March 10, 2006. This letter shall serve as Morris Nichols' attempt to confer and agree upon a briefing schedule in accordance with the District Court's Orders. Appellees Traub, Bonacquist & Fox LLP ("TB&F") and Barry Gold ("Gold") join in the proposal contained herein (TB&F, Gold and Morris Nichols are collectively referred to herein as "Appellees").

As you are aware, there are a variety of motions which are pending before the District Court in connection with the Appeals. Each of these pending motions is described below:

- (a) In connection with the Haas Appeal, each of appellee TB&F, Gold and Morris Nichols has filed a motion to dismiss the appeal on the basis that purported appellant Steven Haas (a/k/a Laser Haas) ("Mr. Haas") individually does not have standing to prosecute the Haas

Appeal and, as a non-lawyer, cannot represent Collateral Logistics, Inc. in connection with the Haas Appeal [Dist. Ct. Doc. Nos. 6, 7, 11 and 15] (the “Motions to Dismiss the Haas Appeal”);

- (b) In connection with the Haas Appeal, each of appellee TB&F, Gold and Morris Nichols has filed a motion to strike items that Mr. Haas improperly designated for inclusion in the record on appeal of the October 4 Opinion [Dist. Ct. Doc. Nos. 8, 12 and 18] (the “Motions to Strike the Haas Record”);
- (c) In connection with the Haas Appeal, each of TB&F, Gold and Morris Nichols has filed a motion to stay further proceedings on the Haas Appeal pending the Court’s disposition of the Motions to Dismiss the Haas Appeal and the Motions to Strike the Improper Haas Record [Dist. Ct. Doc. No. 9, 10 and 14];
- (d) In connection with the Alber Appeal, each of appellee TB&F, Gold and Morris Nichols has filed a motion to strike items that purported appellant Robert K. Alber improperly designated for inclusion in the record on the appeal of the October 4 Opinion [Dist. Ct. Docket Nos. 8, 11 and 12] (the “Motions to Strike the Alber Record”); and
- (e) In connection with the Alber Appeal, each of TB&F, Gold and Morris Nichols has filed a motion to stay further proceedings on the Alber Appeal pending the Court’s disposition of the Motions to Strike the Improper Alber Record [Dist. Ct. Doc. Nos. 9, 10 and 13].

The foregoing are collectively referred to as the “Pending Motions.” Additionally, as you are aware, each of Morris Nichols, TB&F and Mr. Gold has transmitted a letter to the District Court requesting that the District Court consider the Pending Motions prior to establishing a briefing schedule with respect to the Appeals.

Subject to the Pending Motions and the District Court’s ultimate determination of whether to address the Pending Motions prior to the establishment of a formal briefing schedule with respect to the Appeals, Appellees propose that a scheduling order (the “Scheduling Order”) be entered in each of the Appeals containing the following material terms:

- (a) The Appellants (Haas and Alber) shall file and serve their respective opening briefs on or before thirty (30) days after entry of the Scheduling Order.
- (b) The Appellees and the United States Trustee shall file and serve their respective answering briefs on or before thirty (30) days after both Appellants have filed and served their respective opening briefs. Morris Nichols’ answering brief also shall serve as its opening brief in connection with the MNAT Cross-Appeal.
- (c) The Appellants shall file and serve their respective reply briefs on or before ten (10) days after all of the Appellees have filed and served their respective answering briefs.
- (d) Morris Nichols may file a reply brief in connection with the MNAT Cross-Appeal on or before ten (10) days after both Appellants have filed their respective reply briefs.
- (e) The form and content of the parties’ briefs and related documents shall conform to Rule 7.1.3 of the Local Rules of Civil Practice and Procedure of the United States District Court for the District of Delaware, except that opening and answering briefs shall not exceed fifty (50) pages in length.

Please note that the order of filing briefs and the number of briefs permitted by each party is dictated by the District Court's local rules, and it is only the length of time proposed for such filings that has been modified in this proposal in order to afford each party adequate and sufficient time to file their respective briefs. Appellees propose the entry of a Scheduling Order containing the above terms without prejudice to relief requested in the Pending Motions, including, but not limited to, the stay of the Appeals and the dismissal of the Haas Appeal.

If you object to the entry of the proposed Scheduling Order, please communicate your objection in writing by 5:00 p.m. (Eastern Time) on Wednesday, March 8, 2006. In the absence of your written objection to the proposed Scheduling Order, we shall assume that you do not oppose the proposed Scheduling Order and so inform the District Court.

Gregory W. Werkheiser
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Chase Manhattan Centre, 18th Floor
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Wilmington, DE 19899-1347

Main: 302.658.9200
Direct Dial: 302.351.9229
Fax: 302.425.4663

Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M|N|A|T|

<< File: Werkheiser, Gregory W. (GWerkheiser@MNAT.com) .vcf >>

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From: Gregory W. Werkheiser
Sent: Monday, March 06, 2006 11:25 AM
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Mr. Alber and Mr. Haas are collectively referred to herein as the "Appellants".

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As you are aware, there are a variety of motions which are pending before the District Court in connection with the Appeals. Each of these pending motions is described below:

- (a) In connection with the Haas Appeal, each of appellee TB&F, Gold and Morris Nichols has filed a motion to dismiss the appeal on the basis that purported appellant Steven Haas (a/k/a Laser Haas) ("Mr. Haas") individually does not have standing to prosecute the Haas Appeal and, as a non-lawyer, cannot represent Collateral Logistics, Inc. in connection with the Haas Appeal [Dist. Ct. Doc. Nos. 6, 7, 11 and 15] (the "Motions to Dismiss the Haas Appeal");
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motion to stay further proceedings on the Haas Appeal pending the Court's disposition of the Motions to Dismiss the Haas Appeal and the Motions to Strike the Improper Haas Record [Dist. Ct. Doc. No. 9, 10 and 14];

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Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M | N | A | T |



Werkheiser,
Gregory W. (GWerkh.

Tracking:

Recipient

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Delivery

Delivered: 3/6/2006 11:25 AM